

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Wabash City Schools (8060)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$61,398	\$63,463	\$66,807	n/a	9%	5%
	11100 Regular Programs; Elementary	\$1,765,363	\$1,807,082	\$1,870,019	\$2,223,877	26%	23%	19%
	11200 Regular Programs; Middle/Junior High	\$994,768	\$836,088	\$857,510	\$1,066,612	7%	28%	24%
	11300 Regular Programs; High School	\$1,325,333	\$1,235,955	\$1,294,436	\$1,492,770	13%	21%	15%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$36,517	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$273,986	\$162,793	\$184,884	\$103,541	-62%	-36%	-44%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$132,928	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$194,424	\$207,105	\$203,388	\$274,707	41%	33%	35%
	12520 Culturally Different; Compensatory	\$9,903	\$0	\$0	\$0	-100%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$139,300	\$240,537	\$230,491	\$111,193	-20%	-54%	-52%
	12610 Learning Disability	\$0	\$0	\$0	\$177,659	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$66,050	\$44,897	\$58,013	\$85,883	30%	91%	48%
	12900 Other Special Programs	\$41,909	\$10,834	\$25,220	\$44,030	5%	306%	75%
	14100 Summer School Programs; Elementary	\$2,331	\$2,464	\$7,180	\$4,503	93%	83%	-37%
	14200 Summer School Programs; Middle/Junior High School	\$10,355	\$9,030	\$9,765	\$11,592	12%	28%	19%
	14300 Summer School Programs; High School	\$0	\$6,189	\$8,955	\$7,109	n/a	15%	-21%
	16100 Remediation Testing	\$6,269	\$16,140	\$125,088	\$13,511	116%	-16%	-89%
	16200 Preventive Remediation	\$39,636	\$16,367	\$14,090	\$20,633	-48%	26%	46%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$35,578	\$73,399	\$74,735	\$104,788	195%	43%	40%
	22210 Library/Media Services; Service Area Direction	\$0	\$0	\$2,435	\$0	n/a	n/a	-100%
	22220 Library/Media Services; School Library	\$189,967	\$191,122	\$200,061	\$243,933	28%	28%	22%
	22230 Library/Media Services; Audiovisual	\$4,220	\$1,320	\$1,463	\$634	-85%	-52%	-57%
	22290 Library/Media Services; Other Educational Media Services	\$0	\$75	\$75	\$75	n/a	0%	0%
	24100 Office of The Principal	\$513,610	\$558,095	\$547,817	\$764,113	49%	37%	39%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$74,309	\$76,850	\$111,640	\$64,034	-14%	-17%	-43%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$804	\$736	\$1,065	n/a	32%	45%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$28,139	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$200,867	\$312,978	\$333,856	\$175,113	-13%	-44%	-48%
Student Academic Achievement Total		\$5,888,177	\$5,871,524	\$6,225,318	\$7,255,765	23%	24%	17%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$144,875	\$141,826	\$149,631	\$181,778	25%	28%	21%
	21230 Guidance Services; Appraisal Services	\$7,400	\$1,523	\$3,337	\$1,210	-84%	-21%	-64%
	21240 Guidance Services; Information Services	\$23,875	\$0	\$89	\$131	-99%	n/a	48%
	21330 Health Services; Dental Services	\$2,696	\$2,062	\$2,512	\$1,689	-37%	-18%	-33%
	21340 Health Services; Nurse Services	\$25,700	\$70,030	\$74,816	\$101,858	296%	45%	36%
	21390 Health Services; Other Health Services	\$146	\$395	\$426	\$2,014	> 500%	410%	372%
	22110 Improvement of Instruction; Service Area Direction	\$12,749	\$0	\$0	\$0	-100%	n/a	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,011	\$3,621	\$189	\$49,903	> 500%	> 500%	> 500%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$88,806	\$87,781	\$155,536	n/a	75%	77%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$8,179	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$56,022	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$13,760	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$10,909	\$13,033	\$14,876	\$14,022	29%	8%	-6%
	23120 Board of Education; Service Area Assistants	\$20,259	\$20,611	\$40,257	\$20,037	-1%	-3%	-50%
	23190 Board of Education; Other Governing Body Services	\$5,177	\$6,264	\$15,111	\$3,258	-37%	-48%	-78%
	23210 Executive Administration; Office of The Superintendent	\$153,983	\$273,683	\$290,587	\$513,016	233%	87%	77%
	23220 Executive Administration; Community Relations	\$38	\$0	\$0	\$0	-100%	n/a	n/a
	23290 Executive Administration; Other Executive Administration Services	\$11,845	\$11,490	\$17,847	\$17,595	49%	53%	-1%
	24900 Other Support Services, School Administration	\$0	\$0	\$1,240	\$0	n/a	n/a	-100%
	25750 Personnel Services; Health Services	\$1,986	\$1,653	\$674	\$854	-57%	-48%	27%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$178,920	\$246,406	\$96,597	n/a	-46%	-61%
Student Instructional Support Total		\$423,648	\$813,915	\$945,778	\$1,237,456	192%	52%	31%
Overhead and Operational								

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	23150 Board of Education; Legal Services	\$1,570	\$1,560	\$1,735	\$1,745	11%	12%	1%
	23160 Board of Education; Promotion Expenses	\$395	\$313	\$713	\$4,046	> 500%	> 500%	467%
	25160 Fiscal Services; Financial Accounting	\$680	\$915	\$915	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$25,193	\$17,440	\$54,090	\$51,544	105%	196%	-5%
	25193 Other Fiscal Services; Printed Forms	\$992	\$709	\$1,008	\$1,952	97%	175%	94%
	25195 Other Fiscal Services; Bank Account Service Charge	\$630	\$900	\$1,147	\$1,251	99%	39%	9%
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$7,508	\$61	\$335	\$230	-97%	275%	-31%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$6,548	n/a	n/a	n/a
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$58	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$815,199	\$1,012,121	\$1,059,617	\$1,180,876	45%	17%	11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$12,999	\$14,990	\$18,100	\$26,688	105%	78%	47%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$74,408	\$97,878	\$45,249	\$80,553	8%	-18%	78%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$14,136	\$4,072	\$5,758	\$7,054	-50%	73%	23%
	26600 Operation and Maintenance of Plant Services; Security Services	\$2,549	\$3,300	\$3,282	\$3,206	26%	-3%	-2%
	26700 Operation and Maintenance of Plant Services; Insurance	\$45,990	\$98,552	\$81,715	\$83,966	83%	-15%	3%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$351	\$20,041	\$2,908	\$1,008	187%	-95%	-65%
	27010 Student Transportation; Service Area Direction	\$17,146	\$26,127	\$27,956	\$34,265	100%	31%	23%
	27100 Student Transportation; Vehicle Operation	\$116,499	\$124,003	\$139,422	\$149,337	28%	20%	7%
	27200 Student Transportation; Monitoring Services	\$9,814	\$10,255	\$17,288	\$18,022	84%	76%	4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$38,517	\$54,415	\$76,579	\$72,020	87%	32%	-6%
	27400 Student Transportation; Purchase of School Buses	\$81,046	\$30,179	\$141,021	\$260,216	221%	> 500%	85%
	27500 Student Transportation; Insurance on Buses	\$6,106	\$14,000	\$14,164	\$15,173	148%	8%	7%
	27700 Student Transportation; Contracted Transportation Services	\$3,522	\$0	\$3,363	\$4,713	34%	n/a	40%
	27900 Student Transportation; Other Student Transportation Services	\$62,155	\$114,984	\$108,907	\$106,227	71%	-8%	-2%
	27910 Student Transportation; Bus Driver Training	\$21	\$100	\$100	\$0	-100%	-100%	-100%
	31100 Food Services Operations; Service Area Direction	\$27,869	\$41,547	\$43,143	\$74,858	169%	80%	74%
	31200 Food Services Operations; Food Preparation and Dispensing	\$184,263	\$206,140	\$198,620	\$246,687	34%	20%	24%
	31300 Food Services Operations; Food Delivery	\$4,442	\$4,265	\$5,662	\$5,957	34%	40%	5%
	31400 Food Services Operations; Food Purchases	\$191,008	\$270,333	\$300,872	\$329,279	72%	22%	9%
	31900 Other Food Services	\$13,760	\$29,119	\$41,005	\$31,074	126%	7%	-24%
	33300 Civic Services	\$0	\$0	\$66	\$0	n/a	n/a	-100%
	33400 Athletic Coaches	\$113,686	\$141,331	\$160,172	\$171,272	51%	21%	7%
	33910 High School Band Uniforms	\$2,235	\$0	\$0	\$0	-100%	n/a	n/a
	33930 Latch Key Kid Program	\$30,975	\$20,563	\$22,472	\$21,688	-30%	5%	-3%
	33990 Other Community Services; Other	\$3,035	\$2,450	\$1,778	\$2,654	-13%	8%	49%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$600	\$0	\$0	\$0	-100%	n/a	n/a
	52200 Debt Services; Interest on Debt; Temporary Loans	\$18,641	\$21,118	\$19,916	\$17,917	-4%	-15%	-10%
Overhead and Operational Total		\$1,927,939	\$2,383,784	\$2,599,078	\$3,012,086	56%	26%	16%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$47,382	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$35,651	\$12,390	\$2,559	\$8,091	-77%	-35%	216%
	45100 Building Acquisition, Construction and Improvements	\$145,449	\$181,355	\$156,815	\$206,963	42%	14%	32%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$139,980	\$139,980	\$128,900	n/a	-8%	-8%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$29,911	\$0	\$0	n/a	-100%	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$6,000	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$665,072	\$162,595	\$158,772	\$209,936	-68%	29%	32%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$116,684	\$55,909	\$15,183	\$24,324	-79%	-56%	60%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$279,000	\$277,000	\$278,500	\$279,000	0%	1%	0%
Nonoperational Total		\$1,295,238	\$859,141	\$751,809	\$857,214	-34%	0%	14%
prorated								
	26491 2007 Account Code - PERF	\$86,686	\$72,173	\$77,492	\$39,377	-55%	-45%	-49%
	26492 2007 Account Code - Social Security	\$505,261	\$501,187	\$520,821	\$260,056	-49%	-48%	-50%
	26493 2007 Account Code - Workmen's Compensation	\$12,524	\$44,897	\$40,579	\$39,363	214%	-12%	-3%
	26494 2007 Account Code - Group Insurance	\$652,629	\$1,368,006	\$1,693,754	\$881,205	35%	-36%	-48%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26496 2007 Account Code - Unemployment Compensation	\$0	\$92	\$109	\$11,161	n/a	> 500%	> 500%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$85,380	\$339,634	\$262,108	\$111,581	31%	-67%	-57%
prorated Total		\$1,342,480	\$2,325,990	\$2,594,863	\$1,342,743	0%	-42%	-48%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$6,964,992	\$7,673,141	\$8,216,942	\$8,295,095	19%	8%	1%	64.0%	62.6%	62.6%	60.5%
Student Instructional Support	\$494,983	\$1,026,109	\$1,177,357	\$1,361,769	175%	33%	16%	4.6%	8.4%	9.0%	9.9%
Overhead and Operational	\$2,119,847	\$2,695,963	\$2,970,738	\$3,191,185	51%	18%	7%	19.5%	22.0%	22.6%	23.3%
Nonoperational	\$1,297,659	\$859,141	\$751,809	\$857,214	-34%	0%	14%	11.9%	7.0%	5.7%	6.3%
Grand Total	\$10,877,481	\$12,254,353	\$13,116,846	\$13,705,264	26%	12%	4%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	68.6%	71.0%	71.6%	70.5%